

SCHEDULES

SCHEDULE 1 **N.I.**

Article 21

PARTICULARS OF DIRECTORS, ETC. TO BE CONTAINED IN STATEMENT UNDER ARTICLE 21

Directors

N.I.

1. Subject to paragraph 2, the statement under Article 21(2) shall contain the following particulars with respect to each person named as director—

- (a) in the case of an individual, his present^[F1] name], any former^[F1] name], his usual residential address, his nationality, his business occupation (if any), particulars of any other directorships held by him, or which have been held by him^[F1] and his date of birth]; and
- (b) in the case of a corporation^[F1] or Scottish firm], its corporate^[F1] or firm] name and registered or principal office, and particulars of any other directorships held by it or which have been held by it.

F1 1990 NI 10

N.I.

2.—(1) It is not necessary for the statement to contain particulars of a directorship—

- (a) which has not been held by a director at any time during the 5 years preceding the date on which the statement is delivered to the registrar,
- (b) which is held by a director in a company which—
 - (i) is dormant or grouped with the company delivering the statement, and
 - (ii) if he also held that directorship for any period during those 5 years, was for the whole of that period either dormant or so grouped,
- (c) which was held by a director for any period during those 5 years in a company which for the whole of that period was either dormant or grouped with the company delivering the statement.

(2) For these purposes, “company” includes any body corporate incorporated in Northern Ireland; and—

- (a) ^[F2]section 481 of the Companies Act 2006] applies as regards whether and when a company is or has been “dormant”, and
- (b) a company is treated as being or having been at any time grouped with another company if at that time it is or was a company of which that other is or was a wholly-owned subsidiary, or if it is or was a wholly-owned subsidiary of the other or of another company of which that other is or was a wholly-owned subsidiary.

Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F2 Words in Sch. 1 para. 2(2)(a) substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 145 (with arts. 6, 11, 12)

Secretaries

N.I.

3.—(1) The statement shall contain the following particulars with respect to the person named as secretary or, where there are to be joint secretaries, with respect to each person named as one of them—

- (a) in the case of an individual, his present^[F3] name] and surname, any former^[F3] name] and his usual residential address,
- (b) in the case of a body corporate or a Scottish firm, its corporate or firm name and registered or principal office.

(2) However, if all the partners in the firm are joint secretaries, the name and principal office of the firm may be stated instead of the particulars otherwise required by this paragraph.

F3 1990 NI 10

Interpretation

N.I.

4. In paragraphs 1(a) and 3(1)(a)—

- (a) “name” means a person's Christian name (or other forename) and surname, except that in the case of a peer, or an individual usually known by a title, the title may be stated instead of his Christian name (or other forename) and surname or in addition to either or both of them; and
- (b) the reference to a former name does not include—
 - (i) in the case of a peer, or an individual normally known by a British title, the name by which he was known previous to the adoption of or succession to the title, or
 - (ii) in the case of any person, a former name which was changed or disused before he attained the age of 18 years or which has been changed or disused for 20 years or more, or
 - (iii) in the case of a married woman, the name by which she was known previous to the marriage.

SCHEDULE 2 **N.I.**

Articles 33, 155, 156, 158

INTERPRETATION OF REFERENCES TO “BENEFICIAL INTEREST”

[^{F4}PART I] **N.I.**

[^{F4}REFERENCES IN ARTICLES 33, 155, 156 AND 158]

F4 1990 NI 5

Residual interests under pension and employees' share schemes

N.I.

1.—(1) Where shares in a company are held on trust for the purposes of a pension scheme or an employees' share scheme, there is to be disregarded any residual interest which has not vested in possession, being an interest of the company or,^{F5} as this paragraph applies for the purposes of Article 33(2),^{F6} . . . of any subsidiary of the company.

(2) In this paragraph, “a residual interest” means a right of the company or subsidiary in question (“the residual beneficiary”) to receive any of the trust property in the event of—

- (a) all the liabilities arising under the scheme having been satisfied or provided for, or
- (b) the residual beneficiary ceasing to participate in the scheme, or
- (c) the trust property at any time exceeding what is necessary for satisfying the liabilities arising or expected to arise under the scheme.

(3) In sub-paragraph (2), references to a right include a right dependent on the exercise of a discretion vested by the scheme in the trustee or any other person; and references to liabilities arising under a scheme include liabilities that have resulted or may result from the exercise of any such discretion.

(4) For the purposes of this paragraph, a residual interest vests in possession—

- (a) in a case within head (a) of sub-paragraph (2), on the occurrence of the event there mentioned, whether or not the amount of the property receivable pursuant to the right mentioned in that sub-paragraph is then ascertained; and
- (b) in a case within head (b) or (c) of that sub-paragraph, when the residual beneficiary becomes entitled to require the trustee to transfer to that beneficiary any of the property receivable pursuant to that right.

Sub-para. (5) rep. by 1990 NI 5

F5 1990 NI 10

F6 1990 NI 5

N.I.

2.—(1) This paragraph has effect as regards the operation of Articles^{F7} . . . 154, 155, 156 and 158 in cases where a residual interest vests in possession.

Sub-para. (2) rep. by 1990 NI 5

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(3) Where by virtue of paragraph 1 any shares are exempt from Article 154 or 155 at the time when they are issued or acquired but the residual interest in question vests in possession before they are disposed of or fully paid up, those Articles apply to the shares as if they had been issued or acquired on the date on which that interest vests in possession.

(4) Where by virtue of paragraph 1 any shares are exempt from Articles 156 to 159 at the time when they are acquired but the residual interest in question vests in possession before they are disposed of, those Articles apply to the shares as if they had been acquired on the date on which that interest vests in possession.

(5) Sub-paragraphs (1) to (4) apply irrespective of the date on which the residual interest vests or vested in possession; but where the date on which it vested was before 3rd August 1983 (the date on which the Order of 1983 came into operation), they have effect as if the vesting had occurred on that date.

F7 1990 NI 5

Employer's charges and other rights of recovery

N.I.

3.—(1) Where shares in a company are held on trust, there are to be disregarded—

- (a) if the trust is for the purposes of a pension scheme, any such rights as are mentioned in sub-paragraph (2), and
- (b) if the trust is for the purposes of an employees' share scheme, any such rights as are mentioned in sub-paragraph (2)(a),

being rights of the company or,^{F8} as this paragraph applies for the purposes of Article 33(2)^{F9}. . . of any subsidiary of the company.

(2) The rights referred to in sub-paragraph (1) are—

- (a) any charge or lien on, or set-off against any benefit or other right or interest under the scheme for the purpose of enabling the employer or former employer of a member of the scheme to obtain the discharge of a monetary obligation due to him from the member, and
- (b) any right to receive from the trustee of the scheme, or as trustee of the scheme to retain, an amount that can be recovered or retained under^{F10} section 57 of the Pension Schemes (Northern Ireland) Act 1993 (deduction of contributions equivalent premium from refund of scheme contributions)] or otherwise as reimbursement or partial reimbursement for any^{F11} contributions equivalent] premium paid in connection with the scheme under^{F10} Chapter III of Part III of that Act].

Sub-para. (3) rep. by 1990 NI 5

F8 1990 NI 10

F9 1990 NI 5

F10 1993 c. 49

F11 1995 NI 22

Status: Point in time view as at 06/04/2008.

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Trustee's right to expenses, remuneration, indemnity, etc.

N.I.

4.—(1) Where a company is a trustee^{F12} . . . , there are to be disregarded any rights which the company has in its capacity as trustee including, in particular, any right to recover its expenses or be remunerated out of the trust property and any right to be indemnified out of that property for any liability incurred by reason of any act or omission of the company in the performance of its duties as trustee.

(2) [^{F13}As this paragraph applies for the purposes of Article 33(2)],^{F12} . . . , sub-paragraph (1) has effect as if references to a company included any body corporate which is a subsidiary of a company.

[^{F12}(3) As respects Articles 155, 156 and 158, sub-paragraph (1) applies where a company is a personal representative as it applies where a company is a trustee.]

F12 1990 NI 5
F13 1990 NI 10

Supplementary

N.I.

5.—(1) This paragraph applies for the interpretation of [^{F14} this Part of this Schedule].

(2) “Pension scheme” means any scheme for the provision of benefits consisting of or including relevant benefits for or in respect of employees or former employees; and “relevant benefits” means any pension, lump sum, gratuity or other like benefit given or to be given on retirement or on death or in anticipation of retirement or, in connection with past service, after retirement or death.

(3) In sub-paragraph (2) and in paragraph 3(2)(a), “employer” and “employee” are to be read as if a director of a company were employed by it.

F14 1990 NI 5

F15F15 PART II **N.I.**

REFERENCES IN SCHEDULE 5

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F15 Sch. 2 Pt. II (paras. 6-9) repealed (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b)(2), **Sch. 1 para. 146** {Sch. 2} (with arts. 6, 11, 12)

F18 SCHEDULE 3 **N.I.**

Article 67, et passium in Part IV

MANDATORY CONTENTS OF PROSPECTUS

F18 prosp. in part rep. by 1986 c. 60

Status: Point in time view as at 06/04/2008.

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PART I **N.I.**

MATTERS TO BE STATED

The company's proprietorship, management and its capital requirement

N.I.

1.—(1) The prospectus must state—

- (a) the number of founders or management or deferred shares (if any) and the nature and extent of the interest of the holders in the property and profits of the company;
- (b) the number of shares (if any) fixed by the company's articles as the qualification of a director, and any provision in its articles as to the remuneration of directors; and
- (c) the names, descriptions and addresses of the directors or proposed directors.

(2) As this paragraph applies for the purposes of Article 82(3), sub-paragraph (1)(b) is to be read with the substitution for the reference to the company's articles of a reference to its constitution.

(3) Sub-paragraphs (1)(b) and (1)(c) do not apply in the case of a prospectus issued more than 2 years after the date at which the company is entitled to commence business.

N.I.

2. Where shares are offered to the public for subscription, the prospectus must give particulars as to—

- (a) the minimum amount which, in the opinion of the directors, must be raised by the issue of those shares in order to provide the sums (or, if any part of them is to be defrayed in any other manner, the balance of the sums) required to be provided in respect of each of the following—
 - (i) the purchase price of any property purchased or to be purchased which is to be defrayed in whole or in part out of the proceeds of the issue,
 - (ii) any preliminary expenses payable by the company, and any commission so payable to any person in consideration of his agreeing to subscribe for, or of his procuring or agreeing to procure subscriptions for, any shares in the company,
 - (iii) the repayment of any money borrowed by the company in respect of any of the foregoing matters,
 - (iv) working capital, and
- (b) the amounts to be provided in respect of the matters mentioned in sub-paragraph (a) otherwise than out of the proceeds of the issue and the sources of which those amounts are to be provided.

Details relating to the offer

N.I.

3.—(1) The prospectus must state—

- (a) the time of the opening of the subscription lists; and
- (b) the amount payable on application and allotment on each share (including the amount, if any, payable by way of premium).

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(2) In the case of a second or subsequent offer of shares, there must also be stated the amount offered for subscription on each previous allotment made within the 2 preceding years, the amount actually allotted and the amount (if any) paid on the shares so allotted, including the amount (if any) paid by way of premium.

N.I.

4.—(1) There must be stated the number, description and amount of any shares in or debentures of the company for which any person has, or is entitled to be given, an option to subscribe.

(2) The following particulars of the option must be given—

- (a) the period during which it is exercisable;
- (b) the price to be paid for shares or debentures subscribed for under it;
- (c) the consideration (if any) given or to be given for it or the right to it;
- (d) the names and addresses of the persons to whom it or the right to it was given or, if given to existing shareholders or debenture holders as such, the relevant shares or debentures.

(3) References in this paragraph to subscribing for shares or debentures include acquiring them from a person to whom they have been allotted or agreed to be allotted with a view to his offering them for sale.

N.I.

5. The prospectus must state the number and amount of shares and debentures which within the 2 preceding years have been issued, or agreed to be issued, as fully or partly paid up otherwise than in cash; and—

- (a) in the latter case the extent to which they are so paid up; and
- (b) in either case the consideration for which those shares or debentures have been issued or are proposed or intended to be issued.

Property acquired or to be acquired by the company

N.I.

6.—(1) For the purposes of paragraphs 7 and 8, “relevant property” is property purchased or acquired by the company, or proposed so to be purchased or acquired,

- (a) which is to be paid for wholly or partly out of the proceeds of the issue offered for subscription by the prospectus; or
- (b) the purchase or acquisition of which has not been completed at the date of the issue of the prospectus.

(2) But those two paragraphs do not apply to property—

- (a) the contract for whose purchase or acquisition was entered into in the ordinary course of the company's business, the contract not being made in contemplation of the issue nor the issue in consequence of the contract; or
- (b) as respects which the amount of the purchase money is not material.

N.I.

7. As respects any relevant property, the prospectus must state—

- (a) the names and addresses of the vendors;

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- (b) the amount payable in cash, shares or debentures to the vendor and, where there is more than one separate vendor, or the company is a sub-purchaser, the amount so payable to each vendor;
- (c) short particulars of any transaction relating to the property completed within the 2 preceding years in which any vendor of the property to the company or any person who is, or was at the time of the transaction, a promoter or a director or proposed director of the company had any interest direct or indirect.

N.I.

8. There must be stated the amount (if any) paid or payable as purchase money in cash, shares or debentures for any relevant property, specifying the amount (if any) payable for goodwill.

N.I.

9.—(1) This paragraph applies for the interpretation of paragraphs 6, 7 and 8.

(2) Every person is deemed a vendor who has entered into any contract (absolute or conditional) for the sale or purchase, or for any option of purchase, of any property to be acquired by the company, in any case where—

- (a) the purchase money is not fully paid at the date of the issue of the prospectus;
- (b) the purchase money is to be paid or satisfied wholly or in part out of the proceeds of the issue offered for subscription by the prospectus;
- (c) the contract depends for its validity or fulfilment on the result of that issue.

(3) Where any property to be acquired by the company is to be taken on lease, paragraphs 6, 7 and 8 apply as if “vendor” included the lessor, “purchase money” included the consideration for the lease, and “sub-purchaser” included a sub-lessee.

(4) For the purposes of paragraph 7, where the vendors or any of them are a firm, the members of the firm are not to be treated as separate vendors.

Commissions, preliminary expenses, etc.

N.I.

10.—(1) The prospectus must state—

- (a) the amount (if any) paid within the 2 preceding years, or payable, as commission (but not including commission to sub-underwriters) for subscribing or agreeing to subscribe, or procuring or agreeing to procure subscriptions, for any shares in or debentures of the company, or the rate of any such commission;
- (b) the amount or estimated amount of any preliminary expenses and the persons by whom any of those expenses have been paid or are payable, and the amount or estimated amount of the expenses of the issue and the persons by whom any of those expenses have been paid or are payable;
- (c) any amount or benefit paid or given within the 2 preceding years or intended to be paid or given to any promoter, and the consideration for the payment or the giving of the benefit.

(2) Sub-paragraph (1)(b), so far as it relates to preliminary expenses, does not apply in the case of a prospectus issued more than 2 years after the date at which the company is entitled to commence business.

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Contracts

N.I.

11.—(1) The prospectus must give the dates of, parties to and general nature of every material contract.

(2) This does not apply to a contract entered into in the ordinary course of the business carried on or intended to be carried on by the company, or a contract entered into more than 2 years before the date of issue of the prospectus.

Auditors

N.I.

12. The prospectus must state the names and addresses of the company's auditors (if any).

Interests of directors

N.I.

13.—(1) The prospectus must give full particulars of—

- (a) the nature and extent of the interest (if any) of every director in the promotion of, or in the property proposed to be acquired by, the company; or
- (b) where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm.

(2) With the particulars under sub-paragraph (1)(b) must be provided a statement of all sums paid or agreed to be paid to the director or the firm in cash or shares or otherwise by any person either to induce him to become, or to qualify him as, a director, or otherwise for services rendered by him or the firm in connection with the promotion or formation of the company.

(3) This paragraph does not apply in the case of a prospectus issued more than 2 years after the date at which the company is entitled to commence business.

Other matters

N.I.

14. If the prospectus invites the public to subscribe for shares in the company and the company's share capital is divided into different classes of shares, the prospectus must state the right of voting at meetings of the company conferred by, and the rights in respect of capital and dividends attached to, the several classes of shares respectively.

N.I.

15. In the case of a company which has been carrying on business, or of a business which has been carried on for less than 3 years, the prospectus must state the length of time during which the business of the company (or the business to be acquired, as the case may be) has been carried on.

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PART II **N.I.**

AUDITORS' AND ACCOUNTANTS' REPORTS TO BE SET OUT IN PROSPECTUS

Auditors' report

N.I.

- 16.—(1)** The prospectus shall set out a report by the company's auditors with respect to—
- (a) profits and losses and assets and liabilities, in accordance with sub-paragraphs (2) and (3), as the case requires, and
 - (b) the rates of the dividends (if any) paid by the company in respect of each class of shares in respect of each of the 5 financial years immediately preceding the issue of the prospectus, giving particulars of each such class of shares on which such dividends have been paid and particulars of the cases in which no dividends have been paid in respect of any class of shares in respect of any of those years.

If no accounts have been made up in respect of any part of the 5 years ending on a date 3 months before the issue of the prospectus, the report shall contain a statement of that fact.

- 16.—(2)** If the company has no^{F19} subsidiary undertakings], the report shall—
- (a) deal with profits and losses of the company in respect of each of the 5 financial years immediately preceding the issue of the prospectus; and
 - (b) deal with the assets and liabilities of the company at the last date to which the company's accounts were made up.

- ^{F19}(3) If the company has subsidiary undertakings, the report shall—
- (a) deal separately with the company's profits and losses as provided by sub#paragraph (2), and in addition deal either—
 - (i) as a whole with the combined profits or losses of its subsidiary undertakings, so far as they concern members of the company, or
 - (ii) individually with the profits or losses of each of its subsidiary undertakings, so far as they concern members of the company,
 or, instead of dealing separately with the company's profits or losses, deal as a whole with the profits or losses of the company and (so far as they concern members of the company) with the combined profits and losses of its subsidiary undertakings; and
 - (b) deal separately with the company's assets and liabilities as provided by sub#paragraph (2), and in addition deal either—
 - (i) as a whole with the combined assets and liabilities of its subsidiary undertakings, with or without the company's assets and liabilities, or
 - (ii) individually with the assets and liabilities of each of its subsidiary undertakings, indicating, as respects the assets and liabilities of its subsidiary undertakings, the allowance to be made for persons other than members of the company.]

F19 1990 NI 5

Status: Point in time view as at 06/04/2008.

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Accountants' reports

N.I.

17. If the proceeds of the issue of the shares or debentures are to be applied directly or indirectly in the purchase of any business, or any part of the proceeds of the issue is to be so applied, there shall be set out in the prospectus a report made by accountants upon—

- (a) the profits or losses of the business in respect of each of the 5 financial years immediately preceding the issue of the prospectus, and
- (b) the assets and liabilities of the business at the last date to which the accounts of the business were made up.

N.I.

18.—(1) The following provisions apply if—

- (a) the proceeds of the issue are to be applied directly or indirectly in any manner resulting in the acquisition by the company of shares in any other undertaking, or any part of the proceeds is to be so applied, and
- (b) by reason of that acquisition or anything to be done in consequence of or in connection with it, that undertaking will become a subsidiary undertaking of the company.

(2) There shall be set out in the prospectus a report made by accountants upon—

- (a) the profits or losses of the other undertaking in respect of each of the 5 financial years immediately preceding the issue of the prospectus, and
- (b) the assets and liabilities of the other undertaking at the last date to which its accounts were made up.

(3) The report shall—

- (a) indicate how the profits or losses of the other undertaking would in respect of the shares to be acquired have concerned members of the company and what allowance would have fallen to be made, in relation to assets and liabilities so dealt with, for holders of other shares, if the company had at all material times held the shares to be acquired, and
- (b) where the other undertaking is a parent undertaking, deal with the profits or losses and the assets and liabilities of the undertaking and its subsidiary undertakings in the manner provided by paragraph 16(3) in relation to the company and its subsidiary undertakings.

(4) In this paragraph “undertaking” and “shares”, in relation to an undertaking, have the same meaning as in Part VIII of this Order.

Provisions interpreting preceding paragraphs, and modifying them in certain cases

N.I.

19. If in the case of a company which has been carrying on business, or of a business which has been carried on for less than 5 years, the accounts of the company or business have only been made up in respect of 4 years, 3 years, 2 years or one year, the preceding paragraphs of this Part have effect as if references to 4 years, 3 years, 2 years or one year (as the case may be) were substituted for references to 5 years.

Status: Point in time view as at 06/04/2008.

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N.I.

20. “Financial year” in this Part means the year in respect of which the accounts of the company or of the business (as the case may be) are made up; and where by reason of any alteration of the date on which the financial year of the company or business terminates the accounts have been made up for a period greater or less than one year, that greater or less period is for the purposes of this Part deemed to be a financial year.

N.I.

21. Any report required by this Part shall either indicate by way of note any adjustments as respects the figures of any profits or losses or assets and liabilities dealt with by the report which appear to the persons making the report necessary, or shall make those adjustments and indicate that adjustments have been made.

N.I.

22.—(1) A report required by paragraph 17 or 18 shall be made by accountants qualified under this Order for appointment as auditors of a company.

[^{F20}(2) Such a report shall not be made by an accountant who is an officer or servant, or a partner of or in the employment of an officer or servant, of—

- (a) the company or any of its subsidiary undertakings,
- (b) a parent undertaking of the company or any subsidiary undertaking of such an undertaking.]

In this paragraph, “officer” includes a proposed director, but not an auditor.

(3) The accountants making any report required for the purposes of paragraph 17 or 18 shall be named in the prospectus.

F20 1990 NI 5

SCHEDULE 4 **N.I.**

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SCHEDULE 4A **N.I.**

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SCHEDULE 5 **N.I.**

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Status: Point in time view as at 06/04/2008.

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SCHEDULE 6 **N.I.**

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SCHEDULE 7 **N.I.**

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SCHEDULE 7ZA **N.I.**

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SCHEDULE 7A **N.I.**

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N.I.

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SCHEDULE 8 **N.I.**

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SCHEDULE 8A **N.I.**

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SCHEDULE 9 **N.I.**

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SCHEDULE 9A **N.I.**

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Status: Point in time view as at 06/04/2008.

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N.I.

Schedule 10 rep. by SR 1994/428

SCHEDULE 10A N.I.

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SCHEDULE 11 N.I.

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N.I.

Schedule 12 rep. by 1989 NI 18

SCHEDULE 13 N.I.

Articles 332, 333, 334, 336, 354

PROVISIONS SUPPLEMENTING AND INTERPRETING ARTICLES 332 TO 336

^{F202}~~F202~~ PART I N.I.

RULES FOR INTERPRETATION OF THOSE
ARTICLES AND ALSO ARTICLE 354(4) AND (5)

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F202 Sch. 13 Pt. 1 repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)

^{F205}~~F205~~ PART II N.I.

PERIODS WITHIN WHICH OBLIGATIONS
IMPOSED BY ARTICLE 332 MUST BE FULFILLED

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F205 Sch. 13 Pts. 2-4 repealed (6.4.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, arts. 4(2)(a), **7(c)**, Sch. 4 Pt. 2 (subject to art. 5, Sch. 1 and with arts. 6, 8, Sch. 5)

F206F206 PART III **N.I.**

CIRCUMSTANCES IN WHICH OBLIGATION
IMPOSED BY ARTICLE 332 IS NOT DISCHARGED

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F206 Sch. 13 Pts. 2-4 repealed (6.4.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, arts. 4(2)(a), 7(c), Sch. 4 Pt. 2 (subject to art. 5, Sch. 1 and with arts. 6, 8, Sch. 5)

F207F207 PART IV **N.I.**

PROVISIONS WITH RESPECT TO REGISTER OF
DIRECTORS' INTERESTS TO BE KEPT UNDER ARTICLE 333

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F207 Sch. 13 Pts. 2-4 repealed (6.4.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, arts. 4(2)(a), 7(c), Sch. 4 Pt. 2 (subject to art. 5, Sch. 1 and with arts. 6, 8, Sch. 5)

SCHEDULE 14 **N.I.**

Article 370

EXTERNAL BRANCH REGISTERS

PART I **N.I.**

COUNTRIES AND TERRITORIES IN WHICH
EXTERNAL BRANCH REGISTER MAY BE KEPT

Great Britain

Any part of Her Majesty's dominions outside the United Kingdom, the Channel Islands or the Isle of Man

Bangladesh

Cyprus

Dominica

The Gambia

Ghana

Guyana

The Hong Kong Special Administrative Region of the People's Republic of China

India

Kenya

Kiribati

Lesotho

Malawi

Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Malaysia
Malta
Nigeria
Pakistan
Republic of Ireland
Seychelles
Sierra Leone
Singapore
South Africa
Sri Lanka
Swaziland
Trinidad and Tobago
Uganda
Zimbabwe

PART II **N.I.**

GENERAL PROVISIONS WITH RESPECT TO EXTERNAL BRANCH REGISTERS

N.I.

1.—(1) A company keeping an external branch register shall give to the registrar notice in the prescribed form of the situation of the office where any external branch register is kept and of any change in its situation, and if it is discontinued of its discontinuance.

(2) Any such notice shall be given within 14 days of the opening of the office or of the change or discontinuance, as the case may be.

(3) If default is made in complying with this paragraph, the company and every officer of it who is in default is liable to a fine and, for continued contravention, to a daily default fine.

N.I.

2.—(1) An external branch register is deemed to be part of the company's register of members ("the principal register").

(2) It shall be kept in the same manner in which the principal register is required to be kept, except that the advertisement before closing the register shall be inserted in some newspaper circulating in the district where the external branch register is kept.

N.I.

3.—(1) The company shall—

(a) transmit to its registered office a copy of every entry in its external branch register as soon as may be after the entry is made, and

(b) cause to be kept at the place where the company's principal register is kept a duplicate of its external branch register duly entered up from time to time.

Every such duplicate is deemed for all purposes of this Order to be part of the principal register.

Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(2) If default is made in complying with sub-paragraph (1), the company and every officer of it who is in default is liable to a fine and, for continued contravention, to a daily default fine.

(3) Where, by virtue of Article 361(1)(b), the principal register is kept at the office of some person other than the company, and by reason of any default of his the company fails to comply with sub-paragraph (1)(b), he is liable to the same penalty as if he were an officer of the company who was in default.

N.I.

4. Subject to the above provisions with respect to the duplicate register, the shares registered in an external branch register shall be distinguished from those registered in the principal register; and no transaction with respect to any shares registered in an external branch register shall, during the continuance of that registration, be registered in any other register.

N.I.

5. A company may discontinue to keep an external branch register, and thereupon all entries in that register shall be transferred to some other external branch register kept by the company in the same country or territory, or to the principal register.

N.I.

6. Subject to the provisions of this Order, any company may, by its articles, make such provisions as it thinks fit respecting the keeping of external branch registers.

N.I.

7. An instrument of transfer of a share register in an external branch register (other than such a register kept in Great Britain) is deemed a transfer of property situated outside the United Kingdom^{F210} and, unless executed in a part of the United Kingdom, is exempt from stamp duty chargeable in Northern Ireland.

F210 prosp. rep. by [1990 c. 29](#)

N.I.

[^{F211}Schedule 15 rep. by 1990 NI 10]

F211 [1990 NI 10](#)

SCHEDULE 15A **N.I.**

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Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F212} SCHEDULE 15B] N.I.

F212 SR 1987/442

N.I.

Schs. 15C, 15D prosp. insertion by 2005 NI 17, Sch. 2 para. 19 (which is amended for Sch. 15D (6.4.2008) by S.I. 2008/948, Sch. 1 para. 149(1), (26.5.2008) by S.I. 2008/1277, Sch. 2 para. 79, Sch. 4 Pt. 2; and Schs. 15C, 15D repealed (1.10.2009) by Companies Act 2006 (c. 46), s. 1295, Sch. 16; S.I. 2008/2860, art. 4, Sch. 1 Pt. 2)

N.I.

Schedules 16#19 rep. by 1989 NI 19

SCHEDULE 20 N.I.

Article 638

EFFECT OF REGISTRATION UNDER ARTICLE 629

Interpretation

N.I.

1. In this Schedule—

“registration” means registration in pursuance of Article 629, and

“instrument” includes deed of settlement, contract of copartnery and letters patent.

Vesting of property

N.I.

2. All property belonging to or vested in the company at the date of its registration passes to and vests in the company on registration for all the estate and interest of the company in the property.

Existing liabilities

N.I.

3. Registration does not affect the company's rights or liabilities in respect of any debt or obligation incurred, or contract entered into by, to, with, or on behalf of, the company before registration.

Status: Point in time view as at 06/04/2008.

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Pending actions at law

N.I.

4.—(1) All actions and other legal proceedings which at the time of the company's registration are pending by or against the company, or the public officer or any member of it, may be continued in the same manner as if the registration had not taken place.

(2) However, execution shall not issue against the effects of any individual member of the company on any judgement, decree or order obtained in such an action or proceeding; but in the event of the company's property and effects being insufficient to satisfy the judgement, decree or order, an order may be obtained for winding up the company.

The company's constitution

N.I.

5.—(1) All provisions contained in any statutory provision or other instrument constituting or regulating the company are deemed to be conditions and regulations of the company, in the same manner and with the same incidents as if so much of them as would, if the company had been formed under this Order, have been required to be inserted in the memorandum, were contained in a registered memorandum, and the residue were contained in registered articles.

(2) The provisions brought in under this paragraph include, in the case of a company registered as a company limited by guarantee, those of the resolution declaring the amount of the guarantee; and they include also the statement under Article 630(5)(a), and any statement under Article 633(2).

N.I.

6.—(1) All the provisions of this Order apply to the company, and to its members, contributories and creditors, in the same manner in all respects as if it had been formed under this Order, subject as follows.

(2) Table A does not apply unless adopted by special resolution.

(3) Provisions relating to the numbering of shares do not apply to any joint stock company whose shares are not numbered.

(4) Subject to the provisions of this Schedule, the company does not have power—

(a) to alter any provision contained in a statutory provision relating to the company,

(b) without the sanction of the Department, to alter any provision contained in letters patent relating to the company.

(5) The company does not have power to alter any provision contained in a royal charter or letters patent with respect to the company's objects.

[^{F216}(6) Where by virtue of sub-paragraph (4) or (5) a company does not have power to alter a provision, it does not have power to ratify acts of the directors in contravention of the provision.]

F216 1990 NI 10

Capital structure

N.I.

7. Provisions of this Order with respect to—

Status: Point in time view as at 06/04/2008.

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- (a) the registration of an unlimited company as limited,
- (b) the powers of an unlimited company on registration as a limited company to increase the nominal amount of its share capital and to provide that a portion of its share capital shall not be capable of being called up except in the event of winding up, and
- (c) the power of a limited company to determine that a portion of its share capital shall not be capable of being called up except in that event,

apply, notwithstanding any provisions contained in a statutory provision, royal charter or other instrument constituting or regulating the company.

Supplementary

N.I.

8. Nothing in paragraphs 5 to 7 authorises a company to alter any such provisions contained in an instrument constituting or regulating the company as would, if the company had originally been formed under this Order, have been required to be contained in the memorandum and are not authorised to be altered by this Order.

N.I.

9. [^{F217}None of the provisions of this Order, and none of the provisions of the Companies Act 2006 (except section 996(2)),] derogates from any power of altering the company's constitution or regulations which may, by virtue of any statutory provision or other instrument constituting or regulating it, be vested in the company.

F217 Words in Sch. 20 para. 9 substituted (1.10.2007) by Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194), arts. 1(3), 10(1), Sch. 4 para. 26 (with art. 12)

[^{F218}SCHEDULE 20A N.I.]

Article 640A]

Branch Registration under the Eleventh Company Law Directive (89/666/EEC)

F218 SR 1993/198

Duty to Register N.I.

1.—(1) A company shall, within one month of having opened a branch in Northern Ireland, deliver to the registrar for registration a return in the prescribed form containing—

- (a) such particulars about the company as are specified in paragraph 2,
- (b) such particulars about the branch as are specified in paragraph 3, and
- (c) if the company is one to which Article 648AA applies, such particulars in relation to the registration of documents under Schedule 20D as are specified in paragraph 4.

(2) The return shall, except where sub-paragraph (3) applies, be accompanied by the documents specified in paragraph 5 and, if the company is one to which Part I of Schedule 20D applies, the documents specified in paragraph 6.

Status: Point in time view as at 06/04/2008.

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- (3) This sub-paragraph applies where—
- (a) at the time the return is delivered, the company has another branch in the United Kingdom,
 - (b) the return contains a statement to the effect that the documents specified in paragraph 5, and, if the company is one to which Part I of Schedule 20D applies, paragraph 6, are included in the material registered in respect of the other branch, and
 - (c) the return states where the other branch is registered and what is its registered number.

(4) In sub-paragraph (1), the reference to having opened a branch in Northern Ireland includes a reference to a branch having become situated there on ceasing to be situated elsewhere.

(5) If at the date on which the company opens the branch in Northern Ireland the company is subject to any proceedings referred to in Article 6520(1) (winding up) or 652P(1) (insolvency proceedings etc), the company shall deliver a return under Article 6520(1) or (as the case maybe) 652P(1) within one month of that date.

If on or before that date a person has been appointed to be liquidator of the company and continues in that office at that date, Article 6520(3) and (4) (liquidator to make return within 14 days of appointment) shall have effect as if it required a return to be made under that Article within one month of the date of the branch being opened.

Particulars required N.I.

2.—(1) The particulars referred to in paragraph 1(1)(a) are—

- (a) the corporate name of the company,
- (b) its legal form,
- (c) if it is registered in the country of its incorporation, the identity of the register in which it is registered and the number with which it is so registered,
- (d) a list of its directors and secretary, containing—
 - (i) with respect to each director, the particulars specified in sub-paragraph (3), and
 - (ii) with respect to the secretary (or where there are joint secretaries, with respect to each of them) the particulars specified in sub-paragraph (4),
- (e) the extent of the powers of the directors to represent the company in dealings with third parties and in legal proceedings, together with a statement as to whether they may act alone or must act jointly and, if jointly, the name of any other person concerned, and
- (f) whether the company is an institution to which Article 648A (or the equivalent provision in Great Britain) applies.

(2) In the case of a company which is not incorporated in a Member State, those particulars also include—

- (a) the law under which the company is incorporated.
- (b) (in the case of a company to which either paragraphs 2 and 3 of Part I of Schedule 20C or Schedule 20D applies) the period for which the company is required by the law under which it is incorporated to prepare accounts, together with the period allowed for the preparation and public disclosure of accounts for such a period, and
- (c) unless disclosed by the documents specified in paragraph 5—
 - (i) the address of its principal place of business in its country of incorporation,
 - (ii) its objects, and
 - (iii) the amount of its issued share capital.

(3) The particulars referred to in sub-paragraph (1)(d)(i) are—

- (a) in the case of an individual—

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- (i) his name,
 - (ii) any former name,
 - (iii) his usual residential address,
 - (iv) his nationality,
 - (v) his business occupation (if any),
 - (vi) particulars of any other directorships held by him, and
 - (vii) his date of birth;
- (b) in the case of a corporation or Scottish firm, its corporate or firm name and registered or principal office.
- (4) The particulars referred to in sub-paragraph (1)(d)(ii) are—
- (a) in the case of an individual, his name, any former name and his usual residential address;
 - (b) in the case of a corporation or Scottish firm, its corporate or firm name and registered or principal office.

Where all the partners in a firm are joint secretaries of the company, the name and principal office of the firm may be stated instead of the particulars required by head (a).

- (5) In sub-paragraphs 3(a) and 4(a)—
- (a) “name” means a person's forename and surname, except that in the case of a peer, or an individual usually known by a title, the title may be stated instead of his forename and surname, or in addition to either or both of them; and
 - (b) the reference to a former name does not include—
 - (i) in the case of a peer, or an individual normally known by a title, the name by which he was known previous to the adoption of or succession to the title;
 - (ii) in the case of any person, a former name which was changed or disused before he attained the age of 18 years or which has been changed or disused for 20 years or more;
 - (iii) in the case of a married woman, the name by which she was known previous to the marriage.
- (6) Where—
- (a) at the time a return is delivered under paragraph 1(1) the company has another branch in Northern Ireland; and
 - (b) the company has delivered the particulars required by sub-paragraphs (1)(b) to (f) and (2) to (5) to the registrar with respect to that branch (or to the extent it is required to do so by virtue of Schedule 20B to this Order) and has no outstanding obligation to make a return to the registrar in respect of that branch under paragraph 7 in relation to any alteration to those particulars,

the company may adopt the particulars so delivered as particulars which the registrar is to treat as having been filed by the return by referring in the return to the fact that the particulars have been filed in respect of that other branch and giving the number with which the other branch is registered.

N.I.

- 3.** The particulars referred to in paragraph 1(1)(b) are—
- (a) the address of the branch,
 - (b) the date on which it was opened,
 - (c) the business carried on at it,

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- (d) if different from the name of the company, the name in which that business is carried on,
- (e) a list of the names and addresses of all persons resident in Northern Ireland authorised to accept on the company's behalf service of process in respect of the business of the branch and of any notices required to be served on the company in respect of the business of the branch,
- (f) a list of the names and usual residential addresses of all persons authorised to represent the company as permanent representatives of the company for the business of the branch,
- (g) the extent of the authority of any person falling within sub-paragraph (f), including whether that person is authorised to act alone or jointly, and
- (h) if a person falling within sub-paragraph (f) is not authorised to act alone, the name of any person with whom he is authorised to act.

N.I.

4. The particulars referred to in paragraph 1(1)(c) are—
- (a) whether it is intended to register documents under paragraph 2(2) or, as the case may be, 10(1) of Schedule 20D in respect of the branch or in respect of some other branch in the United Kingdom, and
 - (b) if it is, where that other branch is registered and what is its registered number.

Documents required **N.I.**

5. The first documents referred to in paragraph 1(2) are—
- (a) a certified copy of the charter, statutes or memorandum and articles of the company (or other instrument constituting or defining the company's constitution), and
 - (b) if any of the documents mentioned in sub-paragraph (a) is not written in the English language, a translation of it into English certified in the prescribed manner to be a correct translation.

N.I.

- 6.—(1) The second documents referred to in paragraph 1(2) are—
- (a) copies of the latest accounting documents prepared in relation to a financial period of the company to have been publicly disclosed in accordance with the law of the country in which it is incorporated before the end of the period allowed for compliance with paragraph 1 in respect of the branch or, if earlier, the date on which the company complies with paragraph 1 in respect of the branch, and
 - (b) if any of the documents mentioned in head (a) is not written in the English language, a translation of it into English certified in the prescribed manner to be a correct translation.
- (2) In sub-paragraph (1)(a) “financial period” and “accounting documents” shall be construed in accordance with paragraph 6 of Schedule 20D.

Alterations **N.I.**

- 7.—(1) If, after a company has delivered a return under paragraph (1), any alteration is made in—
- (a) its charter, statutes or memorandum and articles (or other instrument constituting or defining its constitution), or
 - (b) any of the particulars referred to in paragraph 1(1),

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the company shall, within the time specified in sub-paragraph (2), deliver to the registrar for registration a return in the prescribed form containing the prescribed particulars of the alteration. In the case of an alteration to any of the documents referred to in head (a), the return shall be accompanied by a certified copy of the document as altered, together with, if the document is not written in the English language, a translation of it into English certified in the prescribed manner to be a correct translation.

- (2) The time for the delivery of the return required by sub-paragraph (1) is—
- (a) in the case of an alteration in any of the particulars specified in paragraph 3, 21 days after the alteration is made; or
 - (b) in the case of any other alteration, 21 days after the date on which notice of the alteration in question could have been received in Northern Ireland in due course of post (if despatched with due diligence).
- (3) Where—
- (a) a company has more than one branch in Northern Ireland, and
 - (b) an alteration relates to more than one of those branches,

sub-paragraph (1) shall have effect to require the company to deliver a return in respect of each of the branches to which the alteration relates.

- (4) For the purposes of sub-paragraph (3)—
- (a) an alteration in any of the particulars specified in paragraph 2 shall be treated as relating to every branch of the company (though where the company has more than one branch in Northern Ireland a return in respect of an alteration in any of those particulars which gives the branch numbers of two or more such branches shall be treated as a return in respect of each branch whose number is given), but
 - (b) an alteration in the company's charter or memorandum and articles (or other instrument constituting or defining its constitution) shall only be treated as relating to a branch if the document altered is included in the material registered in respect of it.

N.I.

- 8.—**(1) Sub-paragraph (2) applies where—
- (a) a company's return under paragraph 1(1) includes a statement to the effect mentioned in paragraph 1(3)(b), and
 - (b) the statement ceases to be true so far as concerns the documents specified in paragraph 5.
- (2) The company shall, within the time specified in sub-paragraph (3), deliver to the registrar for registration in respect of the branch to which the return relates—
- (a) the documents specified in paragraph 5, or
 - (b) a return in the prescribed form—
 - (i) containing a statement to the effect that those documents are included in the material which is registered in respect of another branch of the company in the United Kingdom, and
 - (ii) stating where the other branch is registered and what is its registered number.
- (3) The time for complying with sub-paragraph (2) is 21 days after the date on which notice of the fact that the statement in the earlier return has ceased to be true could have been received in Northern Ireland in due course of post (if despatched with due diligence).
- (4) Sub-paragraph (2) shall also apply where, after a company has made a return under sub-paragraph (2)(b), the statement to the effect mentioned in sub-paragraph (2)(b)(i) ceases to be true.

(5) For the purposes of sub-paragraph (2)(b), where the company has more than one branch in Northern Ireland a return which gives the branch numbers of two or more such branches shall be treated as a return in respect of each branch whose number is given.

[^{F219}SCHEDULE 20B N.I.]

Article 642A(3)]

Change in Registration Regime: Transitional Provisions

F219 SR 1993/198

N.I.

1.—(1) This paragraph applies where a company which becomes a company to which Article 640A applies was, immediately before becoming such a company (referred to in this paragraph as the relevant time), a company to which Article 641 applies.

(2) The company need not include the particulars specified in paragraph 2(1)(d) of Schedule 20A in the first return to be delivered under paragraph 1(1) of that Schedule to the registrar if at the relevant time—

- (a) it had an established place of business in Northern Ireland,
- (b) it had complied with its obligations under Article 641(1)(b)(i), and
- (c) it had no outstanding obligation to make a return to the registrar under paragraph (1) of Article 642, so far as concerns any alteration of the kind mentioned in paragraph (1)(b) of that Article,

and if it states in the return that the particulars have been previously filed in respect of a place of business of the company, giving the company's registered number.

(3) The company shall not be required to deliver the documents mentioned in paragraph 5 of Schedule 20A with the first return to be delivered under paragraph 1(1) of that Schedule to the registrar if at the relevant time—

- (a) it had an established place of business in Northern Ireland,
- (b) it had delivered the documents mentioned in Article 641(1)(a) to the registrar, and
- (c) it had no outstanding obligation to make a return to the registrar under paragraph (1) of Article 642 so far as concerns any alteration in any of the documents mentioned in sub-paragraph (a) of that paragraph,

and if it states in the return that the documents have been previously filed in respect of a place of business of the company, giving the company's registered number.

N.I.

2.—(1) This paragraph applies where a company which becomes a company to which Article 641 applies was, immediately before becoming such a company (referred to in this paragraph as the relevant time), a company to which Article 640A applies.

(2) The company shall not be required to deliver the documents mentioned in Article 641(1)(a) to the registrar if at the relevant time—

- (a) it had a branch in Northern Ireland,
- (b) the documents mentioned in paragraph 5 of Schedule 20A were included in the material registered in respect of the branch, and

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- (c) it had no outstanding obligation to make a return to the registrar under paragraph 7 of that Schedule, so far as concerns any alteration in any of the documents mentioned in subparagraph (1)(a) of that paragraph,

and if it states in the return that the documents have previously been filed in respect of a branch of the company, giving the branch's registered number.

(3) The company need not include the particulars mentioned in Article 641(1)(b)(i) in the return to be delivered under Article 641(1)(b) to the registrar if at the relevant time—

- (a) it had a branch in Northern Ireland,
- (b) it had complied with its obligations under paragraph 1(1)(a) of Schedule 20A in respect of the branch, so far as the particulars required by paragraph 2(1)(d) of that Schedule are concerned, and
- (c) it had no outstanding obligation to make a return to the registrar under paragraph 7 of that Schedule, so far as concerns any alteration in any of the particulars required by paragraph 2(1)(d) of that Schedule,

and if it states in the return that the particulars have been previously filed in respect of a branch of the company, giving the branch's registered number.

(4) Where subparagraph (3) applies, the reference in Article 642(1)(b) to the list of the directors and secretary shall be construed as a reference to the list contained in the return under paragraph 1(1) of Schedule 20A with any alterations in respect of which a return under paragraph 7(1) of that Schedule has been made.

[^{F220}SCHEDULE 20C N.I.]

Article 648A]

Delivery of Reports and Accounts: Credit and Financial Institutions to which The Bank Branches Directive (89/117/EEC) applies

F220 SR 1993/198

PART I N.I.

INSTITUTIONS REQUIRED TO PREPARE ACCOUNTS UNDER PARENT LAW

Scope of Part N.I.

1.—(1) This Part applies to any institution to which Article 648A applies which is required by its parent law to prepare and have audited accounts for its financial periods and whose only or principal branch within the United Kingdom is in Northern Ireland.

(2) In this Part, “branch” has the meaning given by Article 648A.

Duty to deliver copies in Northern Ireland N.I.

2.—(1) An institution to which this Part applies shall, within one month of becoming such an institution, deliver to the registrar for registration—

- (a) copies of the latest accounting documents of the institution prepared in accordance with its parent law to have been disclosed before the end of the period allowed for compliance with this paragraph or, if earlier, the date of compliance with it, and

Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(b) if any of the documents mentioned in head (a) is not written in the English language, a translation of it into English certified in the prescribed manner to be a correct translation.

(2) Where an institution to which this Part applies had, immediately prior to becoming such an institution, a branch in Great Britain which was its only or principal branch within the United Kingdom it may, instead of delivering the documents mentioned in sub-paragraph (1)(a), deliver a notice that it has become an institution to which this Part applies, provided that those documents have been delivered pursuant to the Companies Act 1985—

(a) to the registrar for England and Wales if the institution's only or principal branch within the United Kingdom was in England and Wales; or

(b) to the registrar for Scotland if the institution's only or principal branch within the United Kingdom was in Scotland.

N.I.

3.—(1) An institution to which this Part applies shall deliver to the registrar for registration—

(a) copies of all the accounting documents of the institution prepared in accordance with its parent law which are disclosed on or after the end of the period allowed for compliance with paragraph 2(1) or, if earlier, the date on which it complies with that paragraph, and

(b) if any of the documents mentioned in head (a) is not written in the English language, a translation of it into English, certified in the prescribed manner to be a correct translation.

(2) The period allowed for delivery, in relation to a document required to be delivered under this paragraph, is 3 months from the date on which the document is first disclosed.

(4) Where an institution's parent law permits it to discharge an obligation with respect to the disclosure of accounting documents by disclosing documents in a modified form, it may discharge its obligation under paragraph 2 or 3 by delivering copies of documents modified as permitted by that law.

N.I.

5.—(1) Neither paragraph 2 nor paragraph 3 shall require an institution to deliver documents to the registrar if at the end of the period allowed for compliance with that paragraph—

(a) it is not required by its parent law to register them,

(b) they are made available for inspection at each branch of the institution in Northern Ireland, and

(c) copies of them are available on request at a cost not exceeding the cost of supplying them.

(2) Where by virtue of sub-paragraph (1) an institution is not required to deliver documents under paragraph 2 or 3 and any of the conditions specified in that sub-paragraph ceases to be met, the institution shall deliver the documents to the registrar for registration within 7 days of the condition ceasing to be met.

Penalty for non-compliance **N.I.**

6.—(1) If an institution fails to comply with paragraph 2, 3 or 5(2) before the end of the period allowed for compliance, the institution and every person who immediately before the end of that period was a director of the institution, or in the case of an institution which does not have directors, a person occupying an equivalent office, is guilty of an offence and liable to a fine and, for continued contravention, to a daily default fine.

(2) It is a defence for a person charged with an offence under this paragraph to prove that he took all reasonable steps for securing compliance with paragraph 2, 3 or 5(2), as the case may be.

Status: Point in time view as at 06/04/2008.

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Interpretation **N.I.**

7.—(1) In this Part—

“financial period”, in relation to an institution means a period for which the institution is required or permitted by its parent law to prepare accounts;

“parent law”, in relation to an institution, means the law of the country in which the institution has its head office;

and references to disclosure are to public disclosure, except where an institution is not required under its parent law, any statutory provision (within the meaning of section 1(f) of the Interpretation Act (Northern Ireland) 1954) having effect for Northern Ireland or its constitution to disclose publicly its accounts, in which case such references are to the disclosure of the accounts to the persons for whose information they have been prepared.

(2) For the purposes of this Part, the following are accounting documents in relation to a financial period of an institution—

- (a) the accounts of the institution of the period, including, if it has one or more subsidiaries, any consolidated accounts of the group,
- (b) any annual report of the directors (or, in the case of an institution which does not have directors, the persons occupying equivalent offices) for the period,
- (c) the report of the auditors on the accounts mentioned in head (a), and
- (d) any report of the auditors on the report mentioned in head (b).

PART II **N.I.**

INSTITUTIONS NOT REQUIRED TO PREPARE ACCOUNTS UNDER PARENT LAW

Scope of Part

N.I.

8.—(1) This part applies to any institution to which Article 648A applies which—

- (a) is incorporated, and
- (b) is not required by the law of the country in which it has its head office to prepare and have audited accounts.

(2) In this Part, “branch” has the meaning given by Article 648A.

Preparation of accounts and reports

N.I.

9. An institution to which this Part applies shall in respect of each financial year of the institution prepare the like accounts and directors' report, and cause to be prepared such an auditors' report, as would be required if the institution were a company to which Article 649 applied.

N.I.

10. [F²²¹Sections 390 to 392 of the Companies Act 2006] (financial year and accounting reference periods) apply to an institution to which this Part applies subject to the following modifications—

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- (a) for the references to the incorporation of the company there shall be substituted references to the institution becoming an institution to which this Part applies; and
- (b) [F²²²section 392(3)] shall be omitted.

F221 Words in Sch. 20C para. 10 substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 150(a)(i) (with arts. 6, 11, 12)

F222 Words in Sch. 20C para. 10(b) substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 150(a)(ii) (with arts. 6, 11, 12)

Duty to deliver accounts and reports

N.I.

11.—(1) An institution to which this Part applies shall in respect of each financial year of the institution deliver to the registrar copies of the accounts and reports prepared in accordance with paragraph 9.

(2) If any document comprised in those accounts or reports is in a language other than English, the institution shall annex to the copy delivered a translation of it into English, certified in the prescribed manner to be a correct translation.

Time for delivery

N.I.

12.—(1) The period allowed for delivering accounts and reports under paragraph 11 is 13 months after the end of the relevant accounting reference period, subject to the following provisions of this paragraph.

(2) If the relevant accounting reference period is the institution's first and is a period of more than 12 months, the period allowed is 13 months from the first anniversary of the institution becoming an institution to which this Part applies.

(3) If the relevant accounting reference period is treated as shortened by virtue of a notice given by the institution under [F²²³section 392 of the Companies Act 2006], the period allowed is that applicable in accordance with the above provisions or three months from the date of the notice under that Article, whichever last expires.

(4) If for any special reason the Department thinks fit it may, on an application made before the expiry of the period otherwise allowed, by notice in writing to an institution to which this Part applies extend that period by such further period as may be specified in the notice.

(5) In this paragraph “the relevant accounting reference period” means the accounting reference period by reference to which the financial year for the accounts in question was determined.

F223 Words in Sch. 20C para. 12(3) substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 150(b) (with arts. 6, 11, 12)

Status: Point in time view as at 06/04/2008.

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Penalty for non-compliance

N.I.

13.—(1) If the requirements of paragraph 11 are not complied with before the end of the period allowed for delivering accounts and reports, or if the accounts and reports delivered do not comply with the requirements of this Order, the institution and every person who immediately before the end of that period was a director of the institution, or, in the case of an institution which does not have directors, a person occupying an equivalent office, is guilty of an offence and liable to a fine and, for continued contravention, to a daily default fine.

(2) It is a defence for a person charged with such an offence to prove that he took all reasonable steps for securing that the requirements in question would be complied with.

(3) It is not a defence in relation to a failure to deliver copies to the registrar to prove that the documents in question were not in fact prepared as required by this Schedule.

[^{F224}SCHEDULE 20D **N.I.**

Article 648AA]

Delivery of Reports and Accounts: Companies to
which the Eleventh Company Law Directive applies

F224 SR 1993/198

PART I **N.I.**

COMPANIES REQUIRED TO MAKE DISCLOSURE UNDER PARENT LAW

Scope of Part **N.I.**

1. This Part applies to any company to which Article 648AA applies which is required by its parent law to prepare, have audited and disclose accounts.

Duty to deliver copies in Northern Ireland **N.I.**

2.—(1) This paragraph applies in respect of each branch which a company to which this part applies has in Northern Ireland.

(2) The Company shall deliver to the registrar for registration in respect of the branch copies of all the accounting documents prepared in relation to a financial period of the company which are disclosed in accordance with its parent law on or after the end of the period allowed for compliance in respect of the branch with paragraph 1 of Schedule 20A or, if earlier, the date on which the company complies with that paragraph in respect of the branch.

(3) Where the company's parent law permits it to discharge its obligation with respect to the disclosure of accounting documents by disclosing documents in a modified form, it may discharge its obligation under sub-paragraph (2) by delivering copies of documents modified as permitted by that law.

(4) If any document, a copy of which is delivered under sub-paragraph (2), is in a language other than English, the company shall annex to the copy delivered a translation of it into English, certified in the prescribed manner to be a correct translation.

Status: Point in time view as at 06/04/2008.

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N.I.

3. Paragraph 2 shall not require documents to be delivered in respect of a branch if—
- (a) before the end of the period allowed for compliance with that paragraph, they are delivered in respect of another branch in the United Kingdom, and
 - (b) the particulars registered under Schedule 20A in respect of the branch indicate an intention that they are to be registered in respect of that other branch and include the details of that other branch mentioned in paragraph 4(b) of that Schedule.

Time for delivery **N.I.**

4. The period allowed for delivery, in relation to a document required to be delivered under paragraph 2, is 3 months from the date on which the document is first disclosed in accordance with the company's parent law.

Penalty for non-compliance **N.I.**

5.—(1) If a company fails to comply with paragraph 2 before the end of the period allowed for compliance, it, and every person who immediately before the end of that period was a director of it, is guilty of an offence and liable to a fine and, for continued contravention, to a daily default fine.

(2) It is a defence for a person charged with an offence under this paragraph to prove that he took all reasonable steps for securing compliance with paragraph 2.

Interpretation **N.I.**

6.—(1) In this Part—

“financial period”, in relation to a company, means a period for which the company is required or permitted by its parent law to prepare accounts;

“parent law”, in relation to a company, means the law of the country in which the company is incorporated;

and references to disclosure are to public disclosure.

(2) For the purposes of this Part, the following are accounting documents in relation to a financial period of a company—

- (a) the accounts of the company for the period, including, if it has one or more subsidiaries, any consolidated accounts of the group,
- (b) any annual report of the directors for the period,
- (c) the report of the auditors on the accounts mentioned in head (a), and
- (d) any report of the auditors on the report mentioned in head (b).

PART II **N.I.**

COMPANIES NOT REQUIRED TO MAKE DISCLOSURE UNDER PARENT LAW

Scope of Part **N.I.**

7. This Part applies to any company to which Article 648AA applies which is not required by the law of the country in which it is incorporated to prepare, have audited and to disclose publicly accounts.

Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Preparation of accounts and reports **N.I.**

8. A company to which this Part applies shall in respect of each financial year of the company prepare the like accounts and directors' report, and cause to be prepared such an auditors' report as would be required if the company were a company to which Article 649 applied.

N.I.

9. [^{F225}Sections 390 to 392 of the Companies Act 2006] (financial year and accounting reference periods) apply to a company to which this Part applies subject to the following modifications—

- (a) for the references to the incorporation of the company there shall be substituted references to the company becoming a company to which this Part applies, and
- (b) [^{F226}section 392(3)] (restriction on frequency with which current accounting reference period may be extended) shall be omitted.

F225 Words in Sch. 20D para. 9 substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 151(a)(i) (with arts. 6, 11, 12)

F226 Words in Sch. 20D para. 9(b) substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 151(a)(ii) (with arts. 6, 11, 12)

Duty to delivery accounts and reports **N.I.**

10.—(1) A company to which this Part applies shall in respect of each financial year of the company deliver to the registrar copies of the accounts and reports prepared in accordance with paragraph 8.

(2) If any document comprised in those accounts or reports is in a language other than English, the company shall annex to the copy delivered a translation of it into English, certified in the prescribed manner to be a correct translation.

(3) A company required to deliver documents under this paragraph in respect of a financial year shall deliver them in respect of each branch which it has in Northern Ireland at the end of that year.

(4) Sub-paragraph (3) is without prejudice to Article 645A.

N.I.

11. Paragraph 10 shall not require documents to be delivered in respect of a branch if—

- (a) before the end of the period allowed for compliance with that paragraph, they are delivered in respect of another branch in the United Kingdom, and
- (b) the particulars registered under paragraph 1 of Schedule 20A in respect of the branch indicate an intention that they are to be registered in respect of that other branch and include the details of that other branch mentioned in paragraph 4(b) of that Schedule.

Time for delivery **N.I.**

12.—(1) The period allowed for delivery accounts and reports under paragraph 10 is 13 months after the end of the relevant accounting reference period, subject to the following provisions of this paragraph.

(2) If the relevant accounting reference period is the company's first and is a period of more than 12 months, the period allowed is 13 months from the first anniversary of the company's becoming a company to which this Part applies.

Status: Point in time view as at 06/04/2008.

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(3) If the relevant accounting reference period is treated as shortened by virtue of a notice given by the company under [F227 section 392 of the Companies Act 2006], the period allowed is that applicable in accordance with the above provisions or three months from the date of the notice under that Article, whichever last expires.

(4) If for any special reason the Department thinks fit it may, on an application made before the expiry of the period otherwise allowed, by notice in writing to a company to which this Part applies extend that period by such further period as may be specified in the notice.

(5) In this paragraph “the relevant accounting reference period” means the accounting reference period by reference to which the financial year for the accounts in question was determined.

F227 Words in Sch. 20D para. 12(3) substituted (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b), Sch. 1 para. 151(b) (with arts. 6, 11, 12)

Penalty for non-compliance N.I.

13.—(1) If the requirements of paragraph 10 are not complied with before the end of the period allowed for delivering accounts and reports, or if the accounts and reports delivered do not comply with the requirements of this Order, the company and every person who immediately before the end of that period was a director of the company is guilty of an offence and liable to a fine and, for continued contravention, to a daily default fine.

(2) It is a defence for a person charged with such an offence to prove that he took all reasonable steps for securing that the requirements in question would be complied with.

(3) It is not a defence in relation to a failure to deliver copies to the registrar to prove that the documents in question were not in fact prepared as required by this Order.

SCHEDULE 21 N.I.

Article 667

PROVISIONS OF THIS ORDER APPLYING TO UNREGISTERED COMPANIES

Provisions of this Order applied	Subject matter	Limitation and exceptions (if any)
Part I	Interpretation.	To apply so far as requisite for the interpretation of other provisions applied by Article 667 and this Schedule.
In Part II		
Article 29.....	Statutory and other amendments of memorandum and articles to be [F228 recorded].	Subject to Article 667(3)
[F229 Articles 45 to 45B].....	Company's capacity; power of directors to bind it.	Subject to Article 667(3)
F229	F229	F229
[F229 Article 46.....]	[F229 Company contracts.]	[F229 Subject to Article 667(3).]

Status: Point in time view as at 06/04/2008.

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[^{F229} Article 46A.....]	[^{F229} Execution of documents.]	[^{F229} Subject to Article 667(3).]
[^{F229} Article 46B.....]	[^{F229} Pre-incorporation contracts and deeds.]	[^{F229} Subject to Article 667(3).]
Article 50.....	Official seal for share certificates, etc.	Subject to Article 667(3)
Article 52.....	Events affecting a company's status to be officially notified.	Subject to Article 667(3)
^{F230} . . .	^{F230} . . .	^{F230} . . .
In Part VI—		
Article 195(4).....	Exemption from duty to prepare certificates where shares, etc. issued to [^{F230} clearing house or] nominee.	Subject to Article 667(3)
Article 196.....	Certificate as evidence of title.	Subject to Article 667(3)
Part VIII, with—		
[^{F231} Schedules 4 to 9]	Accounts and audit.	Subject to Article 667(3)
[^{F231} Schedule 9A] [^{F232} . . . and	Accounts and audit.	Subject to Article 667(3)
[^{F233} Schedules 10 and 10A].....	Accounts and audit.	Subject to Article 667(3)
Part X—		
Article 295.....	Registered office.	Subject to Article 667(3)
Articles 296 to 298.....	Register of directors and secretaries.	Subject to Article 667(3)
[^{F229} Article 330A.....]	[^{F229} Invalidity of certain transactions involving directors, etc.]	[^{F229} Subject to Article 667(3).]
In Part XI, Articles 351 to 355.....	Register to be kept of certain transactions not disclosed in accounts; other related matters.	[^{F228} Subject to Article 667(3)]
In Part XII—		
Article 359(1), (2) and [^{F228} (3) (a)].....	Particulars of company to be given in correspondence.	Subject to Article 667(3)
Articles 371 [^{F229} . . . to 373	Annual return.	Subject to Article 667(3)
Articles 392 to [^{F229} 401B]	Appointment, [^{F233} . . . etc. of auditors.	Subject to Article 667(3)
[^{F229} [^{F234} [^{F234} [^{F234} Part XV (except Article 439)]	[^{F229} Investigation of companies and their affairs; requisition of documents.]	—

Status: Point in time view as at 06/04/2008.

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Part XVI.....	Effect of order imposing restrictions on shares.	To apply so far as relates to orders under Article 438.
[^{F229} Part XVII.....]	[^{F229} Fraudulent trading by a company.]	—
In Part XXIV		
[^{F229} Articles 655 to 659A, 662 and 664A].....	Miscellaneous provisions about registration.	
Article 660	Public notice by registrar with respect to certain documents.	Subject to Article 667(3)
F234F234F234 In Part XXV—		
Article 669.....	Companies to publish periodical statement.	Subject to Article 667(3)
Article 670.....	Production and inspection of company's books.	To apply so far only as these provisions have effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.
Article 671.....	Form of company registers, etc.	To apply so far only as these provisions have effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.
Article 672.....	Use of computers for company records.	To apply so far only as these provisions have effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.
[^{F229} Article 672A]	[^{F229} Rights of inspection and related matters.]	[^{F229} To apply only so far as this provision has effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.]
Article 673.....	Service of documents.	To apply so far only as these provisions have effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.
Article 678 with Schedule 23.....	Punishment of offences; meaning of “officer in default”.	To apply so far only as these provisions have effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.
Article 679.....	Summary proceedings.	To apply so far only as these provisions have effect in

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Article 680(3).....	Prosecution by public authorities.	relation to provisions applying by virtue of the foregoing provisions of this Schedule. To apply so far only as these provisions have effect in relation to provisions applying by virtue of the foregoing provisions of this Schedule.
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- F228** 1989 NI 18
 - F229** 1990 NI 10
 - F230** 1986 c. 60
 - F231** SR 1992/258
 - F232** SR 1994/428
 - F233** 1990 NI 5
 - F234** prosp. insertion by 1990 NI 10

SCHEDULE 22 N.I.

.....

SCHEDULE 23 ^{F235} N.I.

Article 678

PUNISHMENT OF OFFENCES UNDER THIS ORDER

F235 mod. by SR 2004/307

Article creating offence	General nature of offence	Mode of Prosecution	Punishment	Daily default fine (where applicable)
17(3)	Company failing to deliver to registrar notice or other document, following alteration of its objects.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F236} 23(5)]	[^{F236} Person making false statement under Article 23(4) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	

Status: Point in time view as at 06/04/2008.

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29(3)	Company failing to notify registrar of change in memorandum or articles.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
30(2)	Company failing to send to one of its members a copy of the memorandum or articles, when so required by the member.	Summary.	One-fifth of the statutory maximum.	
31(2)	Where company's memorandum altered, company issuing copy of its memorandum without the alteration.	Summary.	One-fifth of the statutory maximum for each occasion on which copies are so issued after the date of the alteration.	
38(5)	Company failing to change name on direction of Department.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F236} 40(5C)]	[^{F236} Person making false statement under Article 40(5A) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment. 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
41(5)	Company altering its memorandum or articles, so ceasing to be exempt from having limited" as part of its name.	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
41(6)	Company failing to change name, on Department's direction, so as to have limited" at the end.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
42(4)	Company failing to comply with Department's	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

Status: Point in time view as at 06/04/2008.

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	direction to change its name, on grounds that the name is misleading.			
43	Trading under misleading name (use of public limited company") when not so entitled; purporting to be a private company.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
44	Trading or carrying on business with improper use of limited".	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F237} 44A]	Trading with improper use of "community interest company" etc.	Summary	Level 3 on the standard scale	One-tenth of level 3 on the standard scale]
[^{F236} 53(3B)]	[^{F236} Person making false statement under Article 53(3A) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment. 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
[^{F236} 59(8B)]	[^{F236} Person making false statement under Article 59(8A) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment. 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
64(10)	Public Company failing to give notice, or office copy of court order, to registrar, concerning application to re-register as private company.	Summary.	One-fifth of the statutory maximum.	One fiftieth of the statutory maximum.
F238	F238	F238	F238	F238

Status: Point in time view as at 06/04/2008.**Changes to legislation:** The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

...
90(9)	Directors exercising company's power of allotment without the authority required by Article 90(1).	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine.</p> <p>The statutory maximum.</p>	
F238	F238	F238	F238	F238
...
98(5)	Officer of company failing to deliver return of allotments, etc. to registrar.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine.</p> <p>The statutory maximum.</p>	One-tenth of the statutory maximum.
105(6)	Knowingly or recklessly authorising or permitting misleading, false or deceptive material in statement by directors under Article 105(5).	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>	
F238	F238	F238	F238	F238
...
120(2)	Making misleading, false or deceptive statement in connection with valuation under Article 113 or 114.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>	
121(3)	Officer of company failing to deliver copy of asset valuation report to registrar.	<p>1. On indictment.</p> <p>2. Summary.</p>	<p>A fine.</p> <p>The statutory maximum.</p>	One-tenth of the statutory maximum.
121(4)	Company failing to deliver to registrar copy of resolution under Article 114(4), with respect to transfer of an asset as	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

Status: Point in time view as at 06/04/2008.

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	consideration for allotment.			
124	Contravention of any of the provisions of Articles 109 to 114 and 116.	<p>1. On indictment.</p> <p>2. Summary.</p>	A fine.	The statutory maximum.
F239	F239	F239	F239	F239
.....				
F239	F239	F239	F239	F239
.....				
132(2)	Company failing to give notice to registrar of re-organisation of share capital.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
133(4)	Company failing to give notice to registrar of increase of share capital.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
137(5)	Company failing to forward to registrar office copy of court order, when application made to cancel resolution varying shareholders' rights.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
138(5)	Company failing to send to registrar statement of notice required by Article 138 (particulars of shares carrying special rights).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
139(4)	Company failing to deliver to registrar statement or notice required by Article 139 (registration of	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

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	newly created class rights).			
151	Officer of company concealing name of creditor entitled to object to reduction of capital, wilfully misrepresenting nature or amount of debt or claim, etc.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>A fine. The statutory maximum.</p>	
152(3)	Director authorising or permitting non-compliance with Article 152 (requirement to convene company meeting to consider serious loss of capital).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>A fine. The statutory maximum.</p>	
153(2)	Company acquiring its own shares in breach of Article 153.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>In the case of the company, a fine.</p> <p>In the case of an officer of the company who is in default, 2 years or a fine; or both.</p> <p>In the case of the company, the statutory maximum.</p> <p>In the case of an officer of the company who is in default, 6 months or the statutory maximum; or both.</p>	
159(2)	Company failing to cancel its own shares, acquired by itself, as required by	Summary.	<p>One-fifth of the statutory maximum.</p> <p>One-fiftieth of the statutory maximum.</p>	<p>One-fiftieth of the statutory maximum.</p>

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	Article 156(2); or failing to apply for re- registration as private company, as so required in the case there mentioned.			
161(3)	Company giving financial assistance towards acquisition of its own shares.	1. On indictment.	Where the company is convicted, a fine.	
			Where an officer is convicted, 2 years or a fine; or both.	
		2. Summary.	Where the company is convicted, the statutory maximum.	
			Where an officer of the company is convicted, 6 months or the statutory maximum; or both.	
166(6)	Company failing to register statutory declaration under Article 165.	Summary.	The statutory maximum.	One-fiftieth of the statutory maximum.
166(7)	Director making statutory declaration under Article 165 without having reasonable grounds for opinion expressed in it.	1. On indictment.	2 years, or a fine; or both. 6 months or the statutory maximum; or both.	
		2. Summary.		
[^{F240} 172G]	[^{F240} Contravention of any provision of Articles 172A to 172F (dealings by company in	[^{F240} 1. On indictment	[^{F240} A fine The statutory maximum]	
		2. Summary]		

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	treasury shares, etc.)]			
179(6)	Default by company's officer in delivering to registrar the return required by Article 179 (disclosure by company of purchase of own shares).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	One-tenth of the statutory maximum.
179(7)	Company failing to keep copy of contract, etc. at registered office; refusal of inspection to person demanding it.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F240} 179A(4)]	[^{F240} Default by company's officer in delivering to registrar the return required by Article 179A (disclosure by company of cancellation or disposal of treasury shares)]	[^{F240} <ol style="list-style-type: none"> 1. On indictment 2. Summary] 	[^{F240} A fine The statutory maximum]	[^{F240} One-tenth of the statutory maximum.]
183(6)	Director making statutory declaration under Article 183 without having reasonable grounds for the opinion expressed in the declaration.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
185(6)	Refusal of inspection of statutory declaration and auditors' report under Article 183, etc.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
186(4)	Company failing to give notice to registrar of	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

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application to
court under
Article 186, or
to register court
order.

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296(4)	Default in complying with Article 296 (keeping register of directors and secretaries, refusal of inspection).	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
299(5)	Acting as director of a company without having the requisite share qualification.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
302(4)	Director failing to give notice of his attaining retirement age; acting as director under appointment invalid due to his attaining it.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
F248	F248	F248	F248	F248
...
313(3)	Company default in complying with Article 313 (directors' names to appear on company correspondence, etc.).	Summary.	One-fifth of the statutory maximum.	
314(4)	Failure to state that liability of proposed director is unlimited; failure to give notice of that fact to person accepting office.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	
F249	F249	F249	F249	

325(7)	Director failing to disclose interest in contract.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	
F249	F249	F249	F249	F249

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F249	F249	F249	F249	
356(2)	Company failing to paint or affix name; failing to keep it painted or affixed.	Summary.	One-fifth of the statutory maximum.	In the case of failure to keep the name painted or affixed, one-fiftieth of the statutory maximum.
357(2)	Company failing to have name on business correspondence, invoices, etc.	Summary.	One-fifth of the statutory maximum.	
357(3)	Officer of company issuing business letter or document not bearing company's name [F250 or causing appearance of website in which company's name not mentioned] .	Summary.	One-fifth of the statutory maximum.	

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357(4)	Officer of company signing cheque, bill of exchange, etc. on which company's name not mentioned.	Summary.	One-fifth of the statutory maximum.	
358(1)	Company failing to have its name engraved on company seal.	Summary.	One-fifth of the statutory maximum.	
358(2)	Officer of company, etc. using company seal without name engraved on it.	Summary.	One-fifth of the statutory maximum.	
359(3)(a)	Company failing to comply with Article 359(1) or (2) (matters to be stated on business correspondence, etc.).	Summary.	One-fifth of the statutory maximum.	
359(3)(b)	Officer or agent of company issuing, or authorising issue of, business document not complying with Article 359(1) or (2).	Summary.	One-fifth of the statutory maximum.	
[^{F251} 359(3)(ba)]	Officer or agent of company causing appearance of website not complying with article 359(1) or (2)	Summary	Level 3 on the standard scale]	
360(5)	Company default in complying with Article 360 (requirement to keep register of members and their particulars).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.

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[^{F252} 360A(3)]	[^{F252} Company default in complying with Article 360A (statement that company has only one member).]	[^{F252} Summary.]	[^{F252} A fine of £100.]	[^{F252} £10.]
361(4)	Company failing to send notice to registrar as to place where register of members is kept.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
362(4)	Company failing to keep index of members.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
F249	F249	F249	F249	
.....				
[^{F253} 371(3)]	[^{F253} Company failing to deliver annual return in due time.]	Summary.	The statutory maximum.	One-tenth of the statutory maximum.
F253	F253	F253	F253	F253
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F249	F249	F249	F249	
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F249	F249	F249	F249	
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F249	F249	F249	F249	F249
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F249	F249	F249	F249	
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F249	F249	F249	F249	
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F249	F249	F249	F249	
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388(5)	Company failing to comply with Article 388 (copies of certain resolutions, etc. to be sent to registrar).	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
388(6)	Company failing to include copy	Summary.	One-fifth of the statutory	

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	of resolution to which Article 388 applies in its articles; failing to forward copy to member on request.		maximum for each occasion on which copies are issued or, as the case may be, requested.	
F249	F249	F249	F249	
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F249	F249	F249	F249	F249
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F249	F249	F249	F249	
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F249	F249	F249	F249	
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F253	F253	F253	F253	F253
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F254	F254	F254	F254	F254
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F253	F253	F253	F253	F253
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F239	F239	F239	F239	
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F239	F239	F239	F239	
.....				
[^{F253} 397A(4)]	[^{F253} Parent company failing to obtain from subsidiary undertaking information for purposes of audit.]	[^{F253} Summary.]	[^{F253} One-fifth of the statutory maximum.]	
F253	F253	F253	F253	F253
.....				
F239	F239	F239	F239	F239
.....				
F253	F253	F253	F253	F253
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F239	F239	F239	F239	F239
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F253	F253	F253	F253	F253
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F239	F239	F239	F239	F239
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F239	F239	F239	F239	F239
.....
406(3)	Company failing to send to registrar particulars of charge created by it, or of issue of debentures which requires registration.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	One-tenth of the statutory maximum.
407(4)	Company failing to send to registrar particulars of charge on property acquired.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	A fine. The statutory maximum.	One-tenth of the statutory maximum.
410(3)	Authorising or permitting delivery of debenture or certificate of debenture stock, without endorsement on it of certificate of registration of charge.	Summary.	One-fifth of the statutory maximum.	
[^{F236} 411(3)]	[^{F236} Person making false statement under Article 411(1A) which he knows to be false or does not believe to be true]	[^{F236} <ol style="list-style-type: none"> 1. On indictment 2. Summary] 	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
413(4)	Failure to give notice to registrar of appointment of receiver or manager, or of his ceasing to act.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
415(3)	Authorising or permitting	<ol style="list-style-type: none"> 1. On indictment. 	A fine.	

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	omission from company's register of charges.	2. Summary.	The statutory maximum.	
416(3)	Officer of company refusing inspection of charging instrument or of register of charges.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
F239	F239	F239	F239	
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F239	F239	F239	F239	
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F239	F239	F239	F239	
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F239	F239	F239	F239	F239
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F255	F255	F255	F255	F255
.....				
F255	F255	F255	F255	F255
.....				
437(3)	Failure to give Department, when required to do so, information about interests in shares, etc.; giving false information.	1. On indictment. 2. Summary.	2 years or a fine; or both. 6 months or the statutory maximum; or both.	
440(6)	Failure to comply with requirement to produce ^[F253] documents] imposed by Department under Article 440.	1. On indictment. 2. Summary.	A fine. The statutory maximum.	
[^{F253} 441(7)]	[^{F253} Obstructing the exercise of any rights conferred by a warrant or failing to comply with a requirement	1. On indictment. 2. Summary.	A fine. The statutory maximum.	

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	imposed under paragraph (3)(d).]		
442(2)	Wrongful disclosure of information or document obtained under Article 440 or 441.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>
443	Destroying or mutilating company documents; falsifying such documents or making false entries; parting with such documents or altering them or making omissions.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>7 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>
444	Making false statement or explanation in purported compliance with Article 440.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>2 years or a fine; or both.</p> <p>6 months or the statutory maximum; or both.</p>
448(1)	Exercising a right to dispose of, or vote in respect of, shares which are subject to restrictions under Part XVI; failing to give notice in respect of shares so subject; entering into agreement void under Article 447(2) or (3).	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>A fine.</p> <p>The statutory maximum.</p>
448(2)	Issuing shares in contravention of restrictions of Part XVI.	<ol style="list-style-type: none"> 1. On indictment. 2. Summary. 	<p>A fine.</p> <p>The statutory maximum.</p>

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F255	F255	F255	F255	F255
F256	F256	F256	F256	F256
602(3)	Person obtaining court order to declare company's dissolution void, the failing to send to registrar office copy of the order.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F257} 603E(1)]	[^{F257} Person breaching or failing to perform duty imposed by Article 603B or 603C.]	[^{F257} 1. On indictment. 2. Summary.]	[^{F257} A fine. The statutory maximum.]	
[^{F257} 603E(2)]	[^{F257} Person failing to perform duty imposed by Article 603B(6) or 603C(2) with intent to conceal the making of application under Article 603A.]	[^{F257} 1. On indictment. 2. Summary.]	[^{F257} 7 years or a fine; or both. 6 months or the statutory maximum; or both.]	
[^{F257} 603F(1)]	[^{F257} Person furnishing false or misleading information in connection with application under Article 603A.]	[^{F257} 1. On indictment. 2. Summary.]	[^{F257} A fine. The statutory maximum.]	
[^{F257} 603F(2)]	[^{F257} Person making false application under Article 603A.]	[^{F257} 1. On indictment. 2. Summary.]	[^{F257} A fine. The statutory maximum.]	
[^{F236} 634(7)]	[^{F236} Person making false statement under Article 634(4A) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	

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[^{F236} 635(4)]	[^{F236} Person making false statement under Article 635(2A) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
[^{F236} 641(5)]	[^{F236} Person making false statement under section 641(3A) which he knows to be false or does not believe to be true]	[^{F236} 1. On indictment 2. Summary]	[^{F236} 2 years or a fine; or both 12 months or the statutory maximum; or both]	
647(1)	Part XXIII company failing to comply with any of Articles 641 to 643 or 646.	Summary.	For an offence which is not a continuing offence, one-fifth of the statutory maximum. For an offence which is a continuing offence, one-fifth of the statutory maximum.	One-fiftieth of the statutory maximum
647(2)	Part XXIII company contravening Article 644(6) (carrying on business under its corporate name after Department's direction).	1. On indictment. 2. Summary.	A fine. The statutory maximum.	One-tenth of the statutory maximum.
[^{F258} 647(3)]	[^{F258} Part XXIII company failing to comply with Article 645A or Schedule 20A.]	[^{F258} Summary.]	[^{F258} For an offence which is not a continuing offence, a fine of £400.]	[^{F258} £40.]
652(1)	Part XXIII company failing to comply with [^{F247} requirements as	1. On indictment. 2. Summary.	A fine. The statutory maximum.	One-tenth of the statutory maximum.

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	to accounts and reports].			
[^{F258} 652Q(1)]	[^{F258} Company failing to register winding up or commencement of insolvency proceedings etc.]	[^{F258} 1. On indictment. 2. Summary.]	[^{F258} A fine. A fine of £2,000.]	[^{F258} £100.]
[^{F258} 652Q(2)]	[^{F258} Liquidator failing to register appointment, termination of winding up or striking-off of company.]	[^{F258} 1. On indictment. 2. Summary.]	[^{F258} A fine. A fine of £2,000.]	[^{F258} £100.]
F256	F256	F256	F256	F256
...
F255	F255	F255	F255	F255
671(3)	Company failing to comply with Article 671(2), as regards the manner of keeping registers, minute books and accounting records.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
Sch. 14, Part II para. 1(3)	Company failing to give notice of location of external branch register, etc.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
Sch. 14, Part II para. 4(2)	Company failing to transmit to its registered office in Northern Ireland copies of entries in external branch register, or to keep a duplicate of that register.	Summary.	One-fifth of the statutory maximum.	One-fiftieth of the statutory maximum.
[^{F258} Sch. 20C, Part I para. 6.]	[^{F258} Credit or financial institution failing to deliver	[^{F258} 1. On indictment. 2. Summary.]	[^{F258} A fine. A fine of £2,000.]	[^{F258} £100.]

Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

	accounting documents.]			
[^{F258} Sch. 20C, Part II para. 13.]	[^{F258} Credit or financial institution failing to deliver accounts and reports.]	[^{F258} 1. On indictment.	[^{F258} A fine. A fine of £2,000.]	[^{F258} £100.]
		2. Summary.]		
[^{F258} Sch. 20D, Part I para. 5.]	[^{F258} Company failing to deliver accounting documents.]	[^{F258} 1. On indictment.	[^{F258} A fine. A fine of £2,000.]	[^{F258} £100.]
		2. Summary.]		
[^{F258} Sch. 20D, Part II para. 13.]	[^{F258} Company failing to deliver accounts and reports.]	[^{F258} 1. On indictment.	[^{F258} A fine. A fine of £2,000.]	[^{F258} £100.]
		2. Summary.]		

F236 SR 2003/3

F237 Sch. 23: entry inserted (6.4.2007) by Companies Act 2006 (Commencement No. 2, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/1093), art. 6(2), **Sch. 4 para. 55** (with art. 11(1))

F238 1986 c. 60

F239 Sch. 23: entries repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), {Sch. 16}; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

F240 SR 2004/275

F241 Sch. 23: entries repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)

F242 Sch. 23: entry omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 16** and said entry repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

F243 Sch. 23: entry omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 16**

F244 Sch. 23: entry omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 16** and said entry repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

F245 Sch. 23: the entry relating to art. 249(2) repealed (1.10.2007 for certain purposes and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)

F246 Sch. 23: the entry relating to arts. 249(2) and 250(2) repealed (1.10.2007 for certain purposes for art. 249(2) and otherwise 6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12); S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

F247 1990 NI 5

F248 1989 NI 18

Status: Point in time view as at 06/04/2008.

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- F249** Sch. 23: the entries relating to articles specified in Sch. 2 Pt. 2 of the commencing S.I. repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)
- F250** Sch. 23: words inserted (1.1.2007) in entry relating to art. 357(3) by Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (S.I. 2006/3429), reg. 6(2), **Sch. 2 para. 4(a)**
- F251** Sch. 23: entry inserted (1.1.2007) by Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (S.I. 2006/3429), reg. 6(2), **Sch. 2 para. 4(b)**
- F252** SR 1992/405
- F253** 1990 NI 10
- F254** Sch. 23: the entry relating to art. 395(2) repealed (1.10.2007 with application to private companies otherwise 6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12); S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)
- F255** Sch. 23: the entries relating to articles specified in Sch. 2 Pt. 2 of the commencing S.I. repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)
- F256** 1989 NI 19
- F257** 1994 c. 40
- F258** SR 1993/198

SCHEDULE 24 **N.I.**

Article 142(7)

ARTICLE 39 OF THE ORDER OF 1982, AS ORIGINALLY ENACTED

Relief from section 56 in respect of group reconstructions **N.I.**

39.—(1) This Article applies where the issuing company—

- (a) is a wholly-owned subsidiary of another company (“the holding company”); and
- (b) allots shares to the holding company or to another wholly-owned subsidiary of the holding company in consideration for the transfer to it of shares in another subsidiary (whether wholly-owned or not) of the holding company.

(2) Where the shares in the issuing company allotted in consideration for the transfer are issued at a premium, the issuing company shall not be required by section 56 of the principal Act to transfer any amount in excess of the minimum premium value to the share premium account.

(3) In paragraph (2) “the minimum premium value” means the amount (if any) by which the base value of the shares transferred exceeds the aggregate nominal value of the shares allotted in consideration for the transfer.

(4) For the purposes of paragraph (3), the base value of the shares transferred shall be taken as—

- (a) the cost of those shares to the company transferring them; or
- (b) the amount at which those shares are stated in that company's accounting records immediately before the transfer;

whichever is the less.

(5) Article 38 shall not apply in any case to which this Article applies.

Status:

Point in time view as at 06/04/2008.

Changes to legislation:

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